



# APPLICATION FOR MODEL RESIDENCE DEDUCTION

State Form 53812 (1-09)  
 Prescribed by the Department of Local Government Finance pursuant to IC 6-1.1-12.6

YEAR

File Mark

**INSTRUCTIONS:**

To be filed annually in person or by mail with the County Auditor of the county where the property is located.  
 Filing Date: During the twelve months before December 31 of the year the deduction is to be effective.

See reverse side for additional instructions and qualifications.

APPLICANT INFORMATION	
Name of Applicant	Telephone number
Business Address (number and street, city, state, and ZIP code)	

PROPERTY INFORMATION		
Address of Model Residence (number and street, city, state, and ZIP code)		
Legal Description	Key Number	Assessed Value of Structure
As of March 1, is the property:  <input type="checkbox"/> Partially completed  <input type="checkbox"/> Fully completed	Have you received this deduction on this property in prior years?  <input type="checkbox"/> Yes, as partially completed <input type="checkbox"/> Yes, as fully completed <input type="checkbox"/> No	If yes, indicate which years:
Is the property located in an allocation area as defined by IC 6-1.1-21.2-3?  <input type="checkbox"/> Yes <input type="checkbox"/> No	Are there other deductions applied to this property? If yes, please list:	<input type="checkbox"/> Yes <input type="checkbox"/> No
Have you filed for this deduction on other properties located in Indiana, either alone or as a member of an affiliated group? If yes, please list below:		<input type="checkbox"/> Yes <input type="checkbox"/> No
Property Address	Key Number/Legal Description of Property	County
A)		
B)		
C)		

CERTIFICATION	
I / We certify under penalty of perjury that the above and foregoing information is true and correct and that the applicant was, to the best of our knowledge, eligible for the deduction as of December 31, 20_____.	
Signature of applicant	
Signature of authorized representative	

ASSESSING OFFICIAL USE ONLY		
Property Address	Key Number/Legal Description of Property	Is property eligible for deduction?  <input type="checkbox"/> Yes <input type="checkbox"/> No
Assessed Value of Structure	Assessed Value of Land	Total Assessed Value
Signature of Assessing Official		Date (month, day, year)

RECEIPT FOR APPLICATION FOR MODEL RESIDENCE DEDUCTION	
Name of applicant	Date filed (month, day, year)
Key number / Legal description	
Signature of County Auditor	Date signed (month, day, year)

# INSTRUCTIONS AND QUALIFICATIONS

## GENERAL INSTRUCTIONS

- *Applications must be filed during the periods specified. Once the application is in effect, application must be re-filed annually.*
- *This application may be filed in person or by mail. If mailed, the mailing must be postmarked before the last day of filing.*
- *Any person who willfully makes a false statement of the facts in applying for this deduction is guilty of the crime of perjury and on the conviction thereof will be punished in the manner provided by law.*

## BENEFITS AND ELIGIBILITY

- *“Model residence” means real property that consists of a single family residence, single family townhouse, or single family condominium unit that has never been occupied as a principal residence, and is used for display or demonstration to prospective buyers or lessees for purposes of potential acquisition or lease of a similar type of residence, townhouse, or condominium unit on the same property or other property.*
- *Eligible applicants are entitled to a deduction from the assessed value of the residence in the amount of 50% of the assessed value of the model residence for:*
  - *Not more than one assessment date for which the model residence is assessed as a partially completed structure;*
  - *The assessment date for which the model residence is first assessed as a fully completed structure; and*
  - *The two assessment dates that immediately follow the first assessment date.*

## LIMITATIONS

- *A property owner may not receive the deduction for more than three model residences in Indiana for a particular assessment date. Owners of model residences who are part of an affiliated group (as defined by 50 IAC 25-2-2) may not exceed an aggregate of 3 model residence deductions for a particular assessment date.*
- *The owner’s regular office space is not considered a model residence for purposes of the deduction. However, use of a garage or other space in a model residence to store or display promotional materials or meet with prospective buyers or lessees will not disqualify the model residence from the deduction.*
- *A property owner may not receive a model residence deduction for a model residence located in an allocation area as defined in IC 6-1.1-21.2-3.*
- *A property owner that qualifies for a model residence deduction and also qualifies for a deduction under another statute with respect to the same model home for a particular assessment year may not receive a deduction under both statutes for that year. In the event that a model home owner applies and is determined to be eligible for more than one deduction, the auditor shall apply the deduction that results in the greater property tax saving for the owner of the model residence.*
- *A person who owns a model residence and claims the deduction must provided the county auditor with a notice that informs the auditor of a transfer of ownership of the model residence. This notice shall indicate whether the new owner is eligible to receive the model residence deduction and must be submitted to the county auditor at the same time that a sales disclosure form is filed under IC 6-1.1-5.5.*
- *The deduction allowed for a model residence is terminated if the model is sold after the assessment date of a particular year but before January 1 of the following year to a person who does not continue to use the property as a model residence.*